

**MARQUIS HOTEL LOAN
BURR DECLARATION**

EXHIBIT A

| Claim | Name | Address | Total Claim Amount | Approximate Amount Subject to Objection Because it Relates to an Investment In the Marquis Hotel Loan |
|--------------------|---|---|---------------------------|--|
| 10725-02445 | Ruth Acosta Wara LP | 2546 General Armistead Avenue Norristown, PA 19403 | \$56,467.05 | Unclear |
| 10725-00810 | Ellen B. Adams | c/o Scott D. Fleming, Esq. Hale Lane Peek Dennison & Howard 3930 Howard Hughes Parkway, 4 th Floor Las Vegas, NV 89169 | Unclear | Unclear |
| 10725-02207 | Daniel Barcia | 1600 Picket Court Reno, NV 89521 | \$225,000.00 | \$50,000.00 |
| 10725-02397 | William A. and Angel J. Banos | 7431 Dorie Drive West Hills, CA 91307-5277 | \$564,000.00 | \$83,000.00 |
| 10725-01227 | Nancy Brauer | 2222 Albion Street Denver, CO 80207 | \$75,000.00 | \$50,000.00 |
| 10725-00546 | Roger Bryan | Roger Marvin and Ann T. Bryan Family Trust Dated 8/19/92 1644 N. Palo Verde Dr St. George, UT 84770 | \$100,000.00 | \$50,000.00 |
| 10725-02146 | Casebolt Revocable Trust Dated 2/30/94 | Josephine Casebolt Trustee 201 Ada Ave, Apt. 46 Mountain View, CA 94043-4943 | \$126,094.38 | \$50,000.00 |
| 10725-02190 | Colborn Revocable Living Trust Dated 8/6/90 | Larry E. and Loretta A. Colborn Ttees 1127 Broken Wagon Trail Dewey, AZ 86327 | \$244,204.06 | \$50,000.00 |
| 10725-02038 | Collins Family Trust Dated 1/29/93 | c/o Shirley M. Collins Trustee 1975 Snowberry Court Carlsbad, CA 92009- 8408 | \$880,190.24 | \$50,000.00 |
| 10725-01892 | Dalton Trust Dated 1/7/94 | c/o Bert A. Stevenson Trustee 500 North Estrella Parkway, Suite B2-405 Goodyear, AZ 85338- 4135 | Unclear | Unclear |

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| 10725-02063 | James D. and Ann R. Dery | Husband and Wife 10 Longmeadow Lane Beachwood, OH 44122 | \$1,396,673.86 | \$100,000.00 |
| 10726-00067¹ | D. Joseph Doucet | Trustee of Doucet Trust 3301 Skyline Blvd Reno, NV 89509-6604 | \$502,335.71 | \$45,000.00 |
| 10725-01502 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01503 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01504 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01505 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01506 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01509 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01510 | Panagiotis Dovanidis and Dimitra Dovanidou Jt Wros | 14 Mikinon St Glyfada Athens, 16675 Greece | \$50,000.00 | Unclear |
| 10725-01027 | Ernest W. and Eva M. Downing | 811 NE 157th Avenue Portland, OR 97230- 5428 | \$150,000.00 | \$50,000.00 |
| 10725-01538 | Dunham Trust Company | Re: Fred Kewell IRA 4777 Caughlin Pkwy Reno, NV 89519 | \$75,000.00 | \$75,000.00 |
| 10725-02113 | Charles B. Dunn IV Trust Dated 8/12/05 | c/o Charles B. Dunn IV Trustee 17042 Norlene Way Grass Valley, CA 95949-7161 | \$345,498.04 | \$50,000.00 |

¹ Although this claim was filed in Case No. 10726, it was clearly intended to be a claim against USA Commercial Mortgage and so the USACM Trustee is treating it as such.

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| 10725-02111 | Donna Dunn Trust Dtd 8/12/05 | c/o Donna Dunn Trustee 17042 Norlene Way Grass Valley, CA 95949-7161 | \$50,776.39 | \$50,776.39 |
| 10725-02382 | Essaff Family Trust Dated 6/18/02 | Robert and Cindy H. Essaff Trustees 2860 Heybourne Road Minden, NV 89423 | \$1,599,184.01 | \$100,000.00 |
| 10725-00790 | Finnman Family Trust Dated 4/4/94 | Martha Ann Lutz Successor Ttee 2712 Eastern Parkway Winterpark, FL 32789 | \$350,000.00 | \$100,000.00 |
| 10725-00578 | M. Evelyn Fisher Revocable Trust Dated 11/7/05 | c/o M. Evelyn Fisher and/or Successor(s) In Trust 12051 S Cherokee Ln Tucson, AZ 85736- 1317 | \$157,685.77 | \$54,928.52 |
| 10725-02467 | Foxcroft Living Trust Dtd 1/10/02 | Fred J. and Roberta Foxcroft Ttees P.O. Box 362 Carnelian Bay, CA 96140-0362 | \$553,778.99 | \$95,000.00 |
| 10725-00418 | Foxcroft Living Trust Dated 1/10/02 | Fred J. and Roberta Foxcroft Trustees P.O. Box 362 Carnelian Bay, CA 96140-0362 | \$553,778.99 | \$95,000.00 |
| 10725-01681 | Keeley N. and Nicolas S. Gasparro | 8919 Challis Hill Lane Charlotte, NC 28226- 2687 | \$57,423.52 | \$57,423.52 |
| 10725-02277 | Gale Gladstone-Katz Revocable Trust | Gale Gladstone-Katz Trustee 1320 North Street, #29 Santa Rosa Ca 95404 | \$677,059.05 | \$50,000.00 |
| 10725-01971 | James Paul Goode | 95-977 Ukuwai St, #3601 Mililani, HI 96789 | \$708,761.49 | \$50,000.00 |

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| 10725-00373 | Hansen Family Trust Dated 6/6/89 | Kenneth L. and Donna J. Hansen Trustees 13287 Rattlesnake Rd Grass Valley, CA 95945-8814 | \$260,000.00 | \$50,000.00 |
| 10725-02187 | Melvin J. and Evelyn A. Ives Bypass Trust Dated 1/6/93 | Evelyn A. Ives Trustee 220 First Street, #3 Seal Beach, CA 90740 | \$447,246.00 | \$200,000.00 |
| 10725-01631 | Janet P. Johnson Living Trust Dated 7/15/04 | Charles and Janet Johnson Trustees 17 Front Street Palm Coast, FL 32137-1453 | \$550,000.00 | \$50,000.00 |
| 10725-02117 | Janet P. Johnson Living Trust Dated 7/15/04 | Janet P. and Charles E. Johnson Trustees 17 Front Street Palm Coast, FL 32137 | \$468,301.91 | \$50,000.00 |
| 10725-00236 | Lynne Keller | 1431 Mallard Drive Carson City, NV 89701 | \$58,024.13 | \$58,024.13 |
| 10725-02057 | Lindsey H. Kesler Jr IRA | First Savings Bank Custodian 4847 Damon Circle Salt Lake City, UT 84117 | \$258,784.59 | \$50,000.00 |
| 10725-01297 | Norman Kiven | Andrew J. Abrams, Esq. Sugar Friedberg & Felsenthal LLP 30 North LaSalle Street, Suite 3000 Chicago, IL 60602 | \$1,040,000.00 | Unclear |
| 10725-01300 | Norman Kiven | Andrew J. Abrams, Esq. Sugar Friedberg & Felsenthal LLP 30 N LaSalle St, Ste 3000 Chicago, IL 60602 | \$48,248.00 | Unclear |

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| 10725-01478 | Norman Kiven | Andrew J. Abrams, Esq. Sugar Friedberg & Felsenthal LLP 30 North LaSalle Street, Suite 3000 Chicago, IL 60602 | \$48,248.00 | Unclear |
| 10725-01642 | Robert H. and Matthew S. Knobel II | 225 Riverton Road Weddington, NC 28104-6003 | \$57,423.52 | \$57,423.52 |
| 10725-02480 | Kwiatkowski Revocable Trust Dated 12/17/04 | c/o Paul L. Kwiatkowski and Colita Jo Kwiatkowski T 15380 Hamilton Street Omaha, NE 68154- 3714 | \$92,386.76 | \$61,467.00 |
| 10725-01706 | Whitney H. Lauren Family Trust Dtd 3/5/98 | c/o Whitney H. Lauren Trustee 2581 Rampart Terrace Reno, NV 89519-8362 | \$8,756.95 | \$8,756.95 |
| 10725-02255 | Whitney H. Lauren Family Trust Dated 3/5/98 | Whitney H. Lauren Trustee 2581 Rampart Terrace Reno, NV 89519 | \$50,776.39 | \$50,776.39 |
| 10725-00294 | Gary L. and Virginia L. McDaniel 1991 Living Trust Dtd 5/1/91 | c/o Gary L. and Virginia L. McDaniel Trustees 2100 Lookout Point Circle Las Vegas, NV 89117-5805 | \$100,000.00 | \$100,000.00 |
| 10725-00604 | Chester R. McDowell | 2715 E East Ave Q-6 Palmdale, CA 93550- 4147 | \$527,702.18 | \$100,000.00 |
| 10725-01843 | M. Craig Medhoff Trustee of M. Craig Medhoff Family Trust | 7815 Rush Rose Rd, s219 Carlsbad, CA 92009 | \$25,000.00 | \$12,500.00 |
| 10725-02433 | Michaelian Holdings LLC | 413 Canyon Greens Dr Las Vegas, NV 89144-0829 | \$1,267,075.50 | \$100,000.00 |

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| 10725-01208 | Pete Monighetti | 6515 Frankie Lane Prunedale, CA 93907 | \$1,509,963.55 | \$50,000.00 |
| 10725-02353 | Musso Living Trust Dtd 11/30/92 | Walter and Barbara Musso Trustees P.O. Box 2566 Avila Beach, CA 93424 | \$623,004.79 | \$65,000.00 |
| 10725-01721 | Peele Spousal Trust Dated 2/10/87 | c/o Jennefer C. Peele Trustee 2581 Rampart Terrace Reno, NV 89519-8362 | \$12,959.78 | \$8,756.95 |
| 10725-02254 | Peele Spousal Trust Dated 2/10/87 | Jennefer C. Peele Trustee 2581 Rampart Terrace Reno, NV 89519 | \$253,712.01 | \$50,000.00 |
| 10725-00245 | Robert H. and Lynn R. Perlman Trust Dated 9/17/92 | c/o Robert H. and Lynn R. Perlman Trustees 2877 Paradise Rd, #3501 Las Vegas, NV 89109-5278 | \$1,187,000.00 | \$50,000.00 |
| 10725-00706 | Rains Properties LP | Donna M. Osborn, Esq. Marquis & Aurbach 10001 Park Run Drive Las Vegas, NV 89145 | \$250,000.00 | \$250,000.00 |
| 10725-01757 | Rocklin/Redding LLC | Stephen R. Harris, Esq. Belding Harris & Petroni Ltd. 417 West Plumb Lane Reno, NV 89509 | \$800,000.00 | \$800,000.00 |
| 10725-00863 | Rocklin/Redding LLC | Stephen R. Harris, Esq. Belding Harris & Petroni Ltd. 417 West Plumb Lane Reno, NV 89509 | \$2,000,000.00 | Unclear |
| 10725-02071 | Robert R. Rodriguez | 5748 Newberry Pnt Dr Flowery Branch, GA 30542 | \$329,977.39 | \$50,000.00 |

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| 10725-02326 | L. Earle Romak IRA | First Savings Bank Custodian L. Earle Romak IRA P.O. Box 6185 Incline Village, NV 89450 | \$1,000,000.00 | \$350,000.00 |
| 10725-00274 | Daniel and Virginia Salerno Family Trust Dated 8/9/89 | Daniel N. and Virginia P. Salerno Trutees P.O. Box 7869 Incline Village, NV 89452-7869 | \$212,026.22 | \$57,272.44 |
| 10725-01244 | Robert W. and Joan H. Scott Trust Dated 3/22/93 | c/o Robert W. and Joan H. Scott Trustees P.O. Box 33014 Las Vegas, NV 89133-3014 | \$51,591.00 | \$51,591.00 |
| 10725-01894 | Bert Stevenson | 500 North Estrella Parkway, Suite B2-405 Goodyear, AZ 85338 | \$1,101,205.82 | \$554,166.70 |
| 10725-02211 | Ronda L. Threlfall | 240 Lilac Drive El Cajon, CA 92921- 4034 | \$202,806.94 | \$50,000.00 |
| 10725-00992 | Sterling Tom | 213 Royal Aberdeen Way Las Vegas, NV 89144 | \$50,000.00 | \$50,000.00 |
| 10725-01171 | Sterling Tom | 213 Royal Aberdeen Way Las Vegas, NV 89144 | \$50,000.00 | \$50,000.00 |
| 10725-00981 | Sterling Tom | 213 Royal Aberdeen Way Las Vegas, NV 89134 | \$150,000.00 | \$50,000.00 |
| 10725-00991 | Sterling Tom | 213 Royal Aberdeen Way Las Vegas, NV 89144 | \$150,000.00 | \$50,000.00 |
| 10725-00271 | Cary and Carol Tuch | 11445 Gerald Avenue Granada Hills, CA 91344-3623 | \$100,000.00 | \$50,000.00 |
| 10725-02163 | Marietta Voglis | 333 Allen Parkway, Unit 1103 Houston, TX 77019 | \$724,292.85 | \$50,000.00 |

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| 10725-01568 | Earl and Dorothy Wigert 1994 Revocable Trust | c/o Earl Wigert Trustee 3115 Merrill Drive Torrance, CA 90503-7128 | \$1,119.44 | \$1,119.44 |
| 10725-00544 | Lynn Wilkelis, Jewell Nowak and Dr. Jana Molvaney | P.O. Box 642 Buellton, CA 93427-0642 | \$63,000.00 | \$63,000.00 |
| 10725-02064 | Neil A. and Josephine E. Xavier | 2506 Libretto Avenue Henderson, NV 89052-6563 | \$51,625.00 | \$51,625.00 |
| 10725-00290 | Neil A. and Josephine E. Xavier | 2506 Libretto Avenue Henderson, NV 89052 | \$50,000.00 | \$50,000.00 |
| 10725-01007 | Gregory D. Yonai Trustee | 1982 Country Cove Court Las Vegas, NV 89135-1552 | \$55,000.00 | \$55,000.00 |
| 10725-00719 | Gregory D. Yonai Trustee | 1982 Country Cove Court Las Vegas, NV 89135-1552 | \$22,896.16 | \$8,756.95 |
| 10725-00983 | Gregory D. Yonai Trustee | 1982 Country Cove Court Las Vegas, NV 89135-1552 | \$22,896.16 | \$8,756.95 |
| 10725-02032 | Ruth Zimmerman and Moshe Kirsh Jtwros | 15721 Milbank Street Encino, CA 91436 | \$122,155.97 | \$50,000.00 |
| 10725-02033 | Ruth Zimmerman and Moshe Kirsh Jtwros | 15721 Milbank Street Encino, CA 91436 | \$122,155.97 | \$50,000.00 |